

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16208100700000 City Clerk Box 37 Sac City IA 50583-0037 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																													
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																									
Revenues and Other Financing Sources																													
Taxes levied on property	789,598		789,598	741,953																									
Less: Uncollected property taxes-levy year	0		0	0																									
Net current property taxes	789,598		789,598	741,953																									
Delinquent property taxes	0		0	0																									
TIF revenues	0		0	0																									
Other city taxes	170,759	0	170,759	191,749																									
Licenses and permits	8,075	0	8,075	7,700																									
Use of money and property	45,178	553	45,731	18,900																									
Intergovernmental	319,298	0	319,298	870,633																									
Charges for fees and service	71,319	2,385,731	2,457,050	2,821,020																									
Special assessments	0	0	0	0																									
Miscellaneous	73,530	96,935	170,465	80,650																									
Other financing sources	509,566	32,973	542,539	425,663																									
Total revenues and other sources	1,987,323	2,516,192	4,503,515	5,158,268																									
Expenditures and Other Financing Uses																													
Public safety	426,831	0	426,831	470,325																									
Public works	462,689	0	462,689	455,080																									
Health and social services	0	0	0	0																									
Culture and recreation	254,253	0	254,253	300,070																									
Community and economic development	0	0	0	605,600																									
General government	199,628	0	199,628	261,750																									
Debt service	66,080	0	66,080	66,580																									
Capital projects	0	0	0	125,000																									
Total governmental activities expenditures	1,409,481	0	1,409,481	2,284,405																									
Business type activities	0	2,482,712	2,482,712	2,796,623																									
Total ALL expenditures	1,409,481	2,482,712	3,892,193	5,081,028																									
Other financing uses, including transfers out	485,539	57,000	542,539	425,663																									
Total ALL expenditures/And other financing uses	1,895,020	2,539,712	4,434,732	5,506,691																									
Excess revenues and other sources over (Under) Expenditures/And other financing uses	92,303	-23,520	68,783	-348,423																									
Beginning fund balance July 1, 2015	508,168	512,588	1,020,756	1,119,357																									
Ending fund balance June 30, 2016	600,471	489,068	1,089,539	770,934																									
Note - These balances do not include \$ <u>0</u> held in non-budgeted internal service funds; \$ <u>0</u> held in Pension Trust Funds; \$ <u>0</u> held in Private Purpose Trust funds and \$ <u>0</u> held in agency funds which were not budgeted and are not available for city operations.																													
<table style="width: 100%; border: none;"> <tr> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 15%; border: none;">Amount - Omit cents</td> <td style="width: 40%; border: none;">Indebtedness at June 30, 2016</td> <td style="width: 5%; border: none;"></td> <td style="width: 10%; border: none;">Amount - Omit cents</td> </tr> <tr> <td style="border: none;">General obligation debt</td> <td style="border: none;">\$ 0</td> <td style="border: none;">Other long-term debt</td> <td style="border: none;"></td> <td style="border: none;">\$ 60,000</td> </tr> <tr> <td style="border: none;">Revenue debt</td> <td style="border: none;">\$ 4,268,000</td> <td style="border: none;">Short-term debt</td> <td style="border: none;"></td> <td style="border: none;">\$ 0</td> </tr> <tr> <td style="border: none;">TIF Revenue debt</td> <td style="border: none;">\$ 0</td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">General obligation debt limit</td> <td style="border: none;"></td> <td style="border: none;">\$ 4,088,859</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents	General obligation debt	\$ 0	Other long-term debt		\$ 60,000	Revenue debt	\$ 4,268,000	Short-term debt		\$ 0	TIF Revenue debt	\$ 0						General obligation debt limit		\$ 4,088,859
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents																									
General obligation debt	\$ 0	Other long-term debt		\$ 60,000																									
Revenue debt	\$ 4,268,000	Short-term debt		\$ 0																									
TIF Revenue debt	\$ 0																												
		General obligation debt limit		\$ 4,088,859																									

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk Printed name of city clerk Sandy Tellinghuisen Signature of Mayor or other City official (Name and Title)		Date Published/Posted 11/29/2016 Number 6627593 Date signed 11/23/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted Extension

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF SAC CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	505,845	277,072		6,681			789,598			789,598	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	505,845	277,072		6,681	0		789,598		T01	789,598	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	505,845	277,072		6,681	0	0	789,598			789,598	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
9	Utility tax replacement excise taxes							0		T15	0	8			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
11	Parimutuel wager tax							0		C30	0	10			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax							0		T19	0	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		170,759					170,759		T09	170,759	14			
16	TOTAL OTHER CITY TAXES	0	170,759	0	0	0	0	170,759	0		170,759	15			
17	Section B - LICENSES AND PERMITS	8,075						8,075		T29	8,075	16			
18	Section C - USE OF MONEY AND PROPERTY											17			
19	Interest	343						343	553	U20	896	18			
20	Rents and royalties	44,835						44,835		U40	44,835	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	TOTAL USE OF MONEY AND PROPERTY	45,178	0	0	0	0	0	45,178	553		45,731	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF SAC CITY					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		274,346					274,346		C46	274,346	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources	4,000						4,000		C89	4,000	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	4,000	274,346	0	0	0	0	278,346	0		278,346	60
61												61
62	Local grants and reimbursements											62
63	County contributions	17,692						17,692			17,692	63
64	Library service							0		D89	0	64
65	Township contributions	17,285	5,975					23,260		D89	23,260	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	34,977	5,975	0	0	0	0	40,952	0		40,952	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	38,977	280,321	0	0	0	0	319,298	0		319,298	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	515,391	A91	515,391	73
74	Sewer							0	581,384	A80	581,384	74
75	Electric							0		A92	0	75
76	Gas							0	971,829	A93	971,829	76
77	Parking							0		A60	0	77
78	Airport	4,710						4,710		A01	4,710	78
79	Landfill/garbage							0	257,557	A81	257,557	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SAC CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV	11,203						11,203		T15	11,203	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	59,570	A80	59,570	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges	4,087						4,087		A44	4,087	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	10,375						10,375		A03	10,375	98				
99	Library charges	1,426						1,426		A89	1,426	99				
100	Park, recreation, and cultural charges	39,068						39,068		A61	39,068	100				
101	Animal control charges	450						450		A89	450	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	71,319	0	0	0	0	0	71,319	2,385,731		2,457,050	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	6,004	5,505					11,509		U99	11,509	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	7,188					1,280	8,468		U11	8,468	110				
111	Fines	5,574						5,574		U30	5,574	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	31,006						31,006	96,935		127,941	113				
114	Repay loans		16,973					16,973			16,973	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	49,772	22,478	0	0	0	1,280	73,530	96,935		170,465	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SAC CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	719,166	750,630	0	6,681	0	1,280	1,477,757	2,483,219		3,960,976	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans	451,414			58,152			509,566	32,973		542,539	127			
128	Internal TIF loans and transfers in							0			0	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	451,414	0	0	58,152	0	0	509,566	32,973		542,539	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,170,580	750,630	0	64,833	0	1,280	1,987,323	2,516,192		4,503,515	132			
133												133			
134	Beginning fund balance July 1, 2015	162,713	139,326		109,980	5,741	90,408	508,168	512,588		1,020,756	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,333,293	889,956	0	174,813	5,741	91,688	2,495,491	3,028,780		5,524,271	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
145												145			
146												146			
147												147			
148												148			
149												149			
150												150			
151												151			
152												152			
153												153			
154												154			
155												155			
156												156			
157												157			
158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SAC CITY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	361,957	1,992					363,949		E62	363,949	2		
3	Purchase of land and equipment	15,709						15,709		G62	15,709	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	34,228						34,228		E24	34,228	13		
14	Purchase of land and equipment	12,685						12,685		G24	12,685	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	260						260		E89	260	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	424,839	1,992		0	0	0	426,831			426,831	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SAC CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	132,137	199,996					332,133		E44	332,133	42
43	Purchase of land and equipment	24,409						24,409		G44	24,409	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	4,808	42,936					47,744		E44	47,744	48
49	Traffic control safety — Current operation	9,685						9,685		E44	9,685	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	99	19,619					19,718		E44	19,718	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	27,000						27,000		E01	27,000	59
60	Purchase of land and equipment	2,000						2,000		G01	2,000	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	200,138	262,551		0	0	0	462,689			462,689	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SAC CITY						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section C — HEALTH AND SOCIAL SERVICES											81		
82	Welfare assistance — Current operation							0		E79	0	82		
83	Purchase of land and equipment							0		G79	0	83		
84	City hospital — Current operation							0		E36	0	84		
85	Purchase of land and equipment							0		G36	0	85		
86	Construction							0		F36	0	86		
87	Payments to private hospitals — Current operation							0		E36	0	87		
88	Health regulation and inspections — Current operation							0		E32	0	88		
89	Purchase of land and equipment							0		G32	0	89		
90	Construction							0		F32	0	90		
91	Water, air, and mosquito control — Current operation							0		E32	0	91		
92	Purchase of land and equipment							0		G32	0	92		
93	Construction							0		F32	0	93		
94	Community mental health — Current operation							0		E32	0	94		
95	Purchase of land and equipment							0		G32	0	95		
96	Construction							0		F32	0	96		
97	Other health and social services — Current operation							0		E79	0	97		
98	Purchase of land and equipment							0		G79	0	98		
99	Construction							0		F79	0	99		
100								0			0	100		
101								0			0	101		
102								0			0	102		
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103		
104												104		
105												105		
106												106		
107												107		
108												108		
109												109		
110												110		
111												111		
112												112		
113												113		
114												114		
115												115		
116												116		
117												117		
118												118		
119												119		
120												120		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SAC CITY						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	87,338	3,625					90,963		E52	90,963	122
123	Purchase of land and equipment	500						500		G52	500	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	55,471						55,471		E61	55,471	127
128	Purchase of land and equipment	775						775		G61	775	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	78,993						78,993		E61	78,993	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	27,551						27,551		E03	27,551	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	250,628	3,625		0	0	0	254,253			254,253	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SAC CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	125,119						125,119		E23	125,119	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,434						1,434		E89	1,434	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	6,600						6,600		E25	6,600	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	66,385						66,385		E89	66,385	171
172	Other general government — Current operation		90					90		E89	90	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	199,538	90	0	0	0	0	199,628			199,628	176
177	Section G — DEBT SERVICE				66,080			66,080			66,080	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	66,080	0	0	66,080			66,080	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,075,143	268,258	0	66,080	0	0	1,409,481			1,409,481	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SAC CITY						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								467,047	E91	467,047	198				
199	Purchase of land and equipment							97,193	G91		97,193	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							324,418	E80		324,418	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation							1,049,746	E93		1,049,746	207				
208	Purchase of land and equipment							965	G93		965	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							226,558	E81		226,558	216				
217	Purchase of land and equipment							18,000	G81		18,000	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							15,817	E80		15,817	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SAC CITY		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								282,968		282,968	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,482,712		2,482,712	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,075,143	268,258	0	66,080	0	0	1,409,481	2,482,712		3,892,193	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,710	476,829		4,000			485,539	57,000		542,539	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,710	476,829	0	4,000	0	0	485,539	57,000		542,539	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,079,853	745,087	0	70,080	0	0	1,895,020	2,539,712		4,434,732	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		144,869		104,733		91,688	341,290			341,290	264
265	Committed					5,741		5,741			5,741	265
266	Assigned							0			0	266
267	Unassigned	253,440						253,440			253,440	267
268	Total Governmental	253,440	144,869	0	104,733	5,741	91,688	600,471			600,471	268
269	Proprietary								489,068		489,068	269
270	Total ending fund balance June 30, 2016	253,440	144,869	0	104,733	5,741	91,688	600,471	489,068		1,089,539	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,333,293	889,956	0	174,813	5,741	91,688	2,495,491	3,028,780		5,524,271	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SAC CITY Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; vertical-align: top; padding: 5px;"> Purpose Highways..... All other..... </td> <td style="width: 15%; vertical-align: top; padding: 5px;"> Amount paid to State L44 \$ L89 \$ </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$										

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	Z00 \$	Amount - Omit cents 1,222,974

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 4,404,000	29U	39U 136,000	49U	49U	49U 4,268,000	49U	I89 131,970	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Corporate Purpose	19U 120,000	29U	39U 60,000	49U	49U	49U	49U 60,000	I89 5,580	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	4,524,000	0	196,000	0	0	4,268,000	60,000	137,550	
B. Short-term debt Amount - Omit cents									
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents \$ 81,777,172 x .05 = \$ 4,088,859				
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$	\$				1,089,539	1,089,539		
REMARKS							V98		